

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

NOTICE OF MOTION NO. 3040 OF 2002.

IN

INCOME TAX APPEAL No. 905 OF 2002.

The Commissioner of Income Tax. ... Appellant.

V/s.

M/s PSL Pipe Coaters P.Ltd.

... Respondent.

Shri Ashok Kotangale i/b G.C. Mishra for the
appellant.

CORAM : V.C.DAGA AND J.P. DEVADHAR, JJ.

DATED : 27.9. 2005.

P.C. :

. Inspite of directions and 3 adjournments, no better affidavit has been filed by the Revenue explaining delay. The sketchy affidavit containing vague facts is hardly sufficient to condone delay. We do not think we will be justified in granting any more time in view of the extra indulgence shown by us earlier. In our opinion, time was granted by this Court on 4.3.2005, 29.8.200 and 13.9.05, i.e. this period of six months, was sufficient to file better affidavit. Since Revenue has failed to encash opportunity granted by us to file better affidavit, we have no option, at this stage, but to reject the prayer for adjournment or for further time. Application seeking condonation of delay being vague is liable to be rejected.

. It would be open for the department to take
action against the officer, whosoever was
responsible to file better affidavit. Non-filing of
the affidavit is nothing but sheer negligence on the
part of the officer, whosoever was duty bound to
file better and proper affidavit.

. Copy of this order be sent to the Chairman,
Central Board of Direct Taxes, for information.

(J.P. DEVADHAR,J.)

(V.C. DAGA,J.)